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Fiscal News, February 2011

Maine State Legislature

Office of Fiscal and Program Review

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FISCAL NEWS

MONTHLY NEWSLETTER OF THE OFFICE OF FISCAL AND PROGRAM REVIEW

FEBRUARY 2011

Volume 5 Number 2

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The Office of Fiscal and Program Review (OFPR) is a nonpartisan staff office of the Legislative Council providing budget, tax and general fiscal research and analysis for the Maine State Legislature.



Month In Review

General Fund and Highway Fund revenue in January continued to outpace the December 2010 revenue projections, although modestly. Positive variances in the General Fund might have been even greater, but for some, hopefully short-term, significant negative variances for the month in a couple of categories. Preliminary data for February indicate that the General Fund will be over budget in February again, primarily because of Individual Income Tax refunds. However, the Highway Fund may be close or slightly under budget. Gasoline tax collections are lagging behind projections.

While there seemed to be some hope that the price of oil would begin to recede after some supply shocks, that hope was quickly dashed with the unrest in Libya, which has sent prices for crude oil to around \$100 per barrel. Because we are nearing the end of the heating oil season, the hope is that the recent increases in heating oil prices to record levels will not significantly affect taxable sales. However, should crude oil remain at these levels for an extended period, the consumer will feel the effects at the gas pump. High gasoline prices this spring and summer could significantly dampen Maine's tourism industry and gasoline tax receipts.

The Emergency FY 2011 Supplemental Budget Bill was enacted very quickly with strong bipartisan support just ahead of the release of the Governor's Biennial Budget Document. Facing a roughly \$800 million General Fund structural gap at the start of the 125th Legislature, the Governor chose major savings initiatives in a few key areas, primarily retirement-related savings and reductions to funding for local governments to offset the shortfall and provide funding for some substantial income tax reductions.

Total MaineCare caseload increased in January after declining in the previous 2 months, largely as the result of the Department of Health and Human Services decision to open enrollment in the MaineCare non-categorical adult waiver program to meet maintenance of effort requirements. The significant increases in MaineCare funding provided by the Emergency FY 2011 Supplemental Budget Bill were thought to be sufficient to address the growth in the MaineCare program through the remainder of this year. However, the continued caseload growth, combined with recent news the State has lost its legal challenge of a \$29.7 million federal audit finding related to targeted case management services provided in 2002 and 2003, will make it increasingly difficult to close out FY 2011 without additional resources beyond what was provided to the MaineCare program in the Emergency FY 2011 Supplemental Budget Bill.



General Fund Revenue Update

Total General Fund Revenue - FY 2011 (\$'s in Millions)

	Budget	Actual	Var.	% Var.	Prior Year	% Growth
January	\$263.0	\$266.1	\$3.1	1.2%	\$243.4	9.4%
FYTD	\$1,544.5	\$1,549.6	\$5.1	0.3%	\$1,451.4	6.8%

General Fund revenue was \$3.1 million (1.2%) over budget in January and was \$5.1 million (0.3%) over budget for the fiscal year-to-date (FYTD). Compared with the same period last fiscal year, General Fund revenue has grown 6.8% for seven months of FY 2011.

Late receipts in January in the Sales and Use Tax category produced a \$3.1 million positive variance for the month and increased the FYTD positive variance to \$11.0 million (2.2%). Even the Service Provider Tax recovered in January coming in \$1.3 million ahead of projections, but it remained under budget through January by \$1.8 million. The performance of these taxes and other taxes tied to consumer behavior will be watched anxiously over the next few months in light of the recent increases in heating oil prices. Preliminary data for February show sales tax collections running modestly ahead of budget again.

The Individual Income Tax performed well in January, surging ahead of budget in January by \$8.8 million with strong performances in withholding and estimated payments more than offsetting higher than expected refunds. For the FYTD through January, Individual Income Tax collections were ahead of projections by \$8.1 million (1.0%). February refunds have slowed and will produce a positive variance for the month of February in this category in excess of \$10 million.

However, Corporate Income Tax estimated payments in January fell well below projections and produced a

\$5.6 million negative variance for the month and a \$3.5 million (3.1%) negative variance of the FYTD. February's collections appear to be running enough ahead of projections to at least offset the FYTD variance in this category.

The Other Revenue category was under budget by \$6.4 million in January and \$8.3 million (39.3%) for the FYTD. Within this category, Targeted Case Management revenue administered by the Department of Health and Human Services (DHHS) was the major factor in this negative variance, falling below projections by \$5.6 million in January. This shortfall has been caused by an information technology issue related to processing of claims filed internally within DHHS. The correction of this issue has been assigned a high priority.

With the strong performance of the major taxes that affect revenue sharing, the amounts set aside for revenue sharing through January were ahead of projections by \$0.7 million (1.3%), a negative variance for General Fund revenue.

Some areas of concern through January of FY 2011 include fine revenue (\$2.1 million or 15.8% under budget), lottery transfers (\$2.0 million or 6.6% under budget) and STA-CAP transfers (\$1.4 million or 9.9% under budget). Inland Fisheries and Wildlife revenue in January offset much of its FYTD variance for the first half of FY 2011, but it is uncertain whether this is a temporary recovery.

Highway Fund Revenue Update

Total Highway Fund Revenue - FY 2011 (\$'s in Millions)

	Budget	Actual	Var.	% Var.	Prior Year	% Growth
January	\$24.1	\$25.7	\$1.6	6.8%	\$25.0	2.7%
FYTD	\$163.1	\$165.7	\$2.6	1.6%	\$164.5	0.7%

Highway Fund revenue was over budget by \$1.6 million (6.8%) in January and \$2.6 million (1.6%) for FY 2011 through January. Through January, Highway Fund revenue reflected modest growth of 0.7% over the same period last fiscal year. Fuel Taxes fell slightly below budget in January due to the negative variance for the Gasoline Tax, very likely affected by

recent price increases. However, the Fuel Taxes negative variance for the month was more than offset by a strong performance in most other motor vehicle registration and inspection fee categories. February Gasoline Tax collections are lagging behind projections again, but it appears that other net variances may be sufficient to keep Highway Fund close to budget in February.



Cash Update

The average total cash pool balance for January was \$536.9 million, more than \$200 million higher than one year ago. The recent historical average for January's average balance is \$546.6 million (January 2002 to 2010). Average cash balances have shown improvement in each of the groups broken out below. The improvement in the General Fund cash position is the primary contributor to this overall improvement with internal borrowing \$143.2 million less than a year ago. This improvement also increases the likelihood that the State can avoid external borrowing for the FY 2011 as it has done for the last 5 fiscal years, despite the potentially significant outlay to hospitals before March 31st as enacted by the Emergency Supplemental Budget Bill. The Emergency Supplemental Budget Bill also deappropriated most of the funds originally appropriated for this external cash flow borrowing.

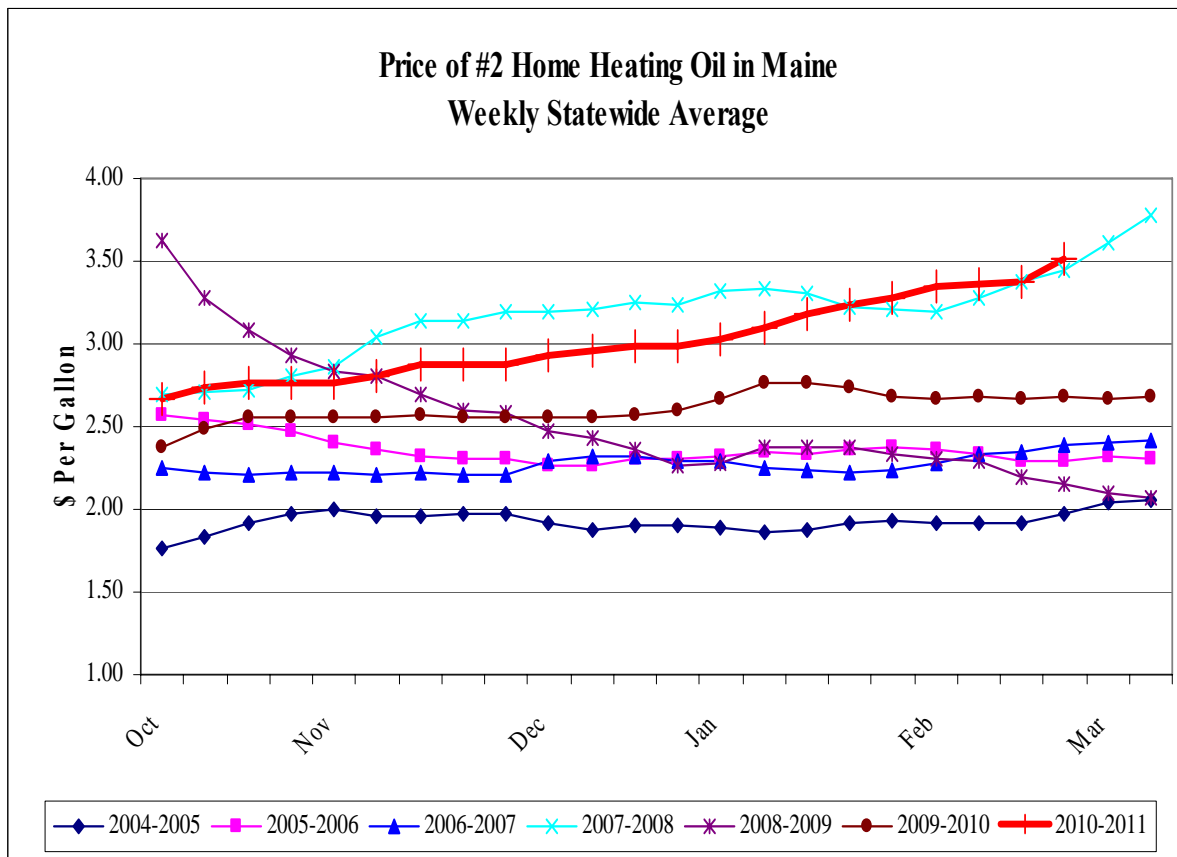
Summary of Treasurer's Cash Pool		
January Average Daily Balances		
Millions of \$'s		
	2010	2011
General Fund (GF) Total	\$16.3	\$37.1
General Fund (GF) Detail:		
Budget Stabilization Fund	\$0.2	\$25.4
Reserve for Operating Capital	\$0.0	\$11.2
Tax Anticipation Notes	\$0.0	\$0.0
Internal Borrowing	\$300.0	\$156.8
Other General Fund Cash	(\$283.9)	(\$156.3)
Other Spec. Rev. - Interest to GF	(\$17.2)	\$40.1
Other State Funds - Interest to GF	\$15.1	\$15.3
Highway Fund	\$20.4	\$53.9
Other Spec. Rev. - Retaining Interest	\$40.0	\$54.5
Other State Funds	\$152.4	\$225.0
Independent Agency Funds	\$103.2	\$110.9
Total Cash Pool	\$330.2	\$536.9

Heating Oil Price Update

The average price of #2 home heating oil in Maine rose for the 12th consecutive week, increasing from an average price of \$2.87 per gallon at the end of November to an average price of \$3.52 per gallon as of February 28th, its highest level since October 2008. Prices have increased by \$0.24 (7.3%) per gallon over the last four weeks, which is 30.9% over the same time last year. As the chart on the next page illustrates, the average price of home heating oil in Maine is approaching the record levels seen during the 2007-2008 winter heating season.

Earlier this month, it looked like prices for crude oil were beginning to decline after spiking upward. However, the unrest in Libya quickly reversed that and sent crude oil prices soaring up to \$100 per barrel. This will quickly pass through to heating oil as witnessed by the significant increase in the last week of February. We are heading into the tail end of this winter heating season so, hopefully, the potential adverse economic effects of these record heating oil prices will be modest.

Heating Oil Price Update (continued)



2012-2013 Biennial Budget Overview

The projections of the shortfall facing the 125th Legislature appeared insurmountable when the Bureau of the Budget released its statutorily required projections of the funding necessary to maintain current government services and operations. The estimate of the “structural gap”, the difference between the spending required to maintain current government services and operations and the available budgeted resources, primarily General Fund revenue projections, to fund those services and operations was estimated initially at \$1.16 billion when released on September 30, 2010. The Revenue Forecasting Committee’s upward revisions to General Fund revenue in its December 2010 Revenue Forecast increased the budgeted resources available for the 2012-2013 biennium by \$365.6 million. Excluding the budgeted ending balance at the end of FY 2011, which was fully committed to fund the initiatives in the Emergency FY 2011 Supplemental Budget, the revised General Fund structural gap facing the 125th Legislature was roughly \$800 million, 11.7% of projected appropriations.

This structural gap was primarily due to the one-time savings associated with the American Recovery and Reinvestment Act of 2009 (ARRA). The 124th Legislature was able to avoid significant budget cuts and balance the General Fund budget for the 2010-2011 biennium primarily as a result of the significant one-time General Fund deappropriations replaced with ARRA funding. Appendix C of the Biennial Budget Overview identifies total General Fund deappropriations as a result of ARRA federal stimulus funds of \$188.9 million in FY 2009, \$258.9 million in FY 2010 and \$217.3 million in FY 2011. A copy of the Budget Overview is available at: <http://www.maine.gov/legis/ofpr/2012-2013BiennialBudgetSummary.pdf>.

Baseline Budget Shortfall

As noted in October and November 2010 Fiscal News articles on the structural gap, the “current services” level of appropriations is no longer the starting point for the unified biennial budget bills. Biennial budgets for each program of state government start with a modified flat-funded budget

**2012-2013 Biennial Budget Overview (continued)**

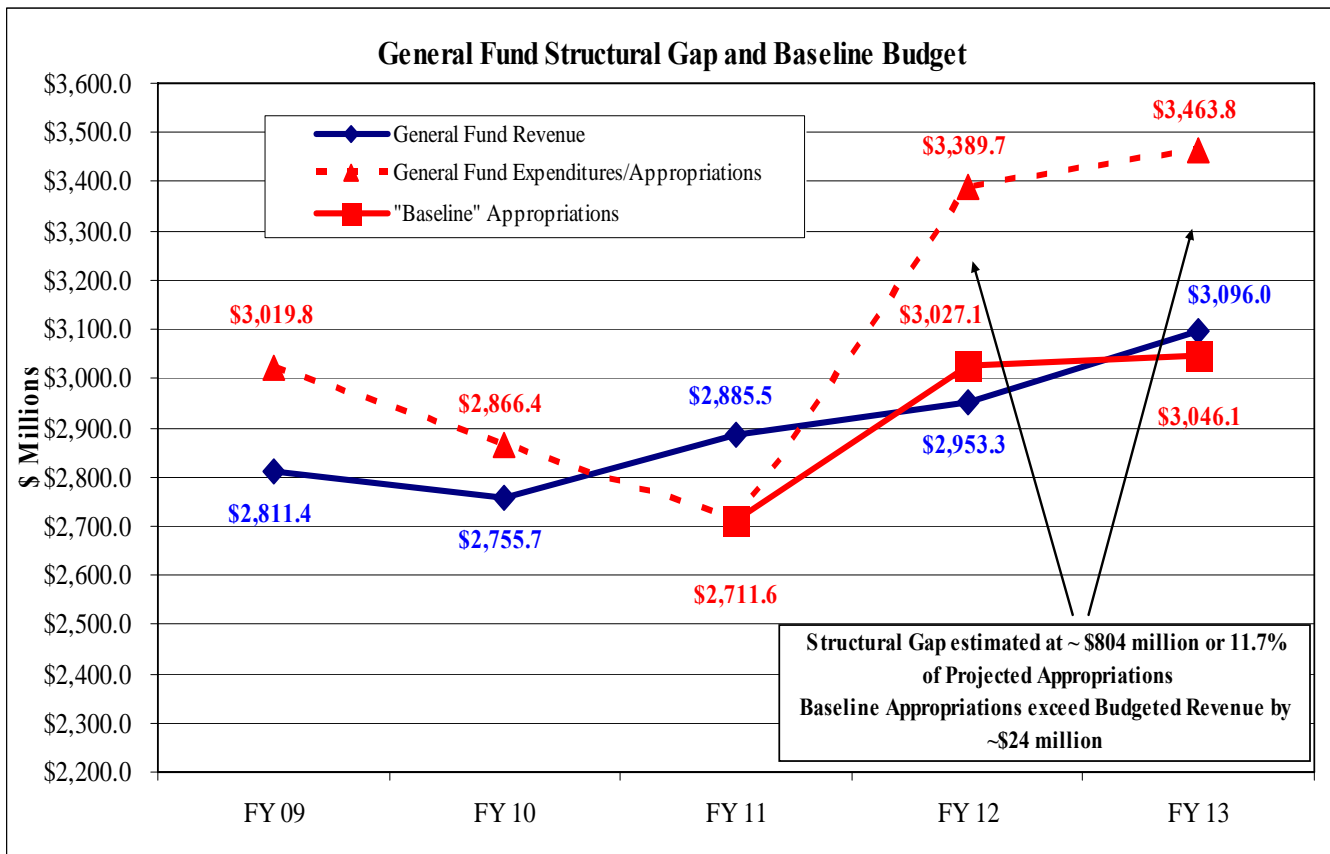
from the budget of the last year of the preceding biennium adjusted up or down to reflect the impact of one-time budget spending or savings initiatives. Funding for the salary and benefits of positions authorized through the 124th Legislature are fully funded for the growth of benefits such as retirement contributions, health insurance premiums and other benefits and salary increases authorized by collective bargaining agreements. Spending for capital items with a cost of \$5,000 or more are also not included in the Baseline Budget.

Appropriations in the Baseline Budget exceed the revised revenue forecast by approximately \$24 million for the biennium - significantly less than the structural gap estimate. Budget revenue actually exceeds Baseline Budget appropriations in FY 2013 by roughly \$50 million because the projections of revenue growth improve significantly in FY 2013 to 4.8%, compared with only 2.3% growth in FY 2012. As previously stated, although this Baseline Budget does reflect the normal growth of a state spending for the state employees' salaries and benefits, including the increased retirement contributions for state employees' portion, but it

does not include some of the most significant components of growth in the estimated "current services" funding requirements, such as:

- Funding the state share of General Purpose Aid for Local Schools at the statutorily required 55%, which would require additional funding above baseline budget amounts of nearly \$260 million for the 2012-2013 biennium;
- The growth of retirement costs for teachers, which is funded as a direct payment to the Maine Public Employees Retirement System, which would require additional appropriations of roughly \$160 million for the biennium; and
- The growth of core elements of the Medicaid/ MaineCare programs projected to be roughly \$195 million for the biennium.

Therefore, the Baseline Budget has some significant implied budget cuts that must be addressed by changes to statute or additional budget initiatives to achieve savings. Provided below is a graph depicting the recent General Fund spending and revenue trends and the 2012-2013 shortfalls.



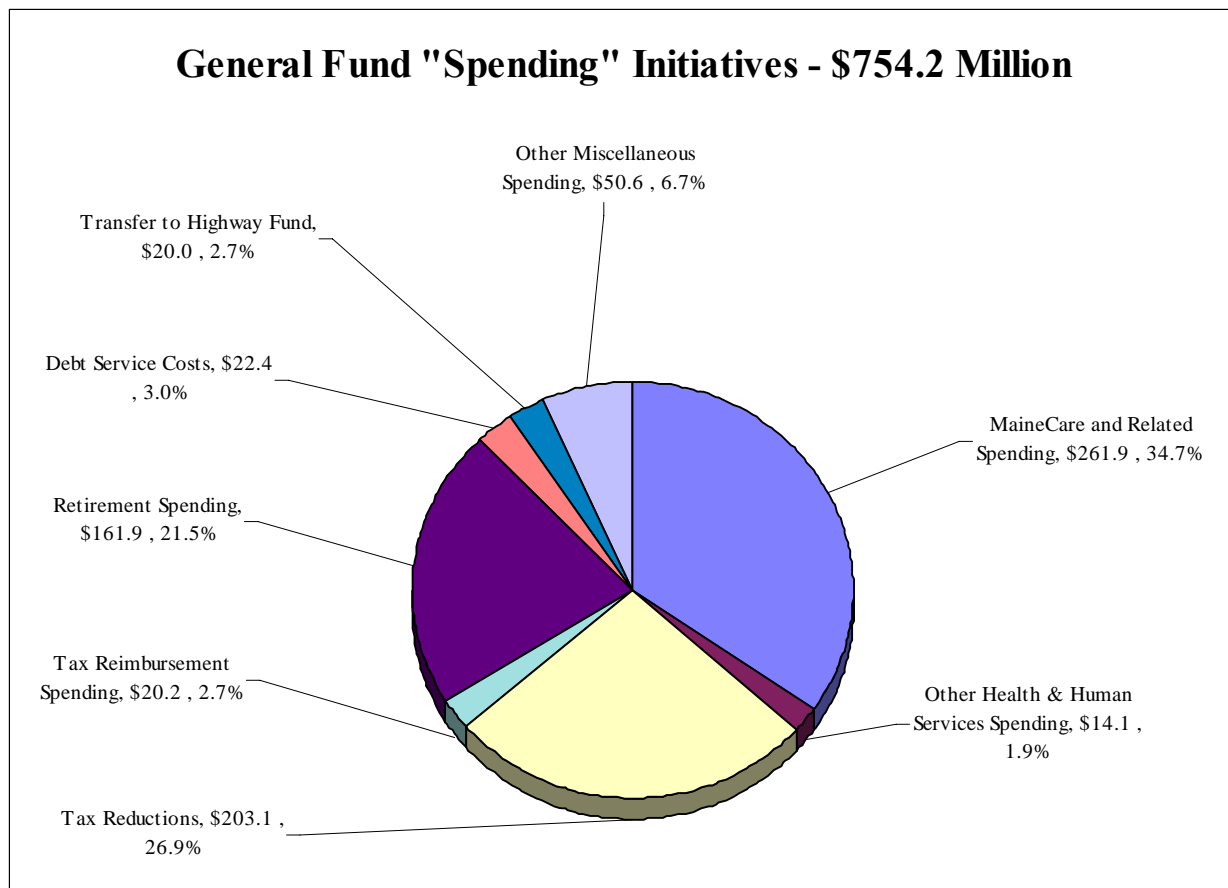


2012-2013 Biennial Budget Overview (continued)

Governor's Biennial Budget Proposals

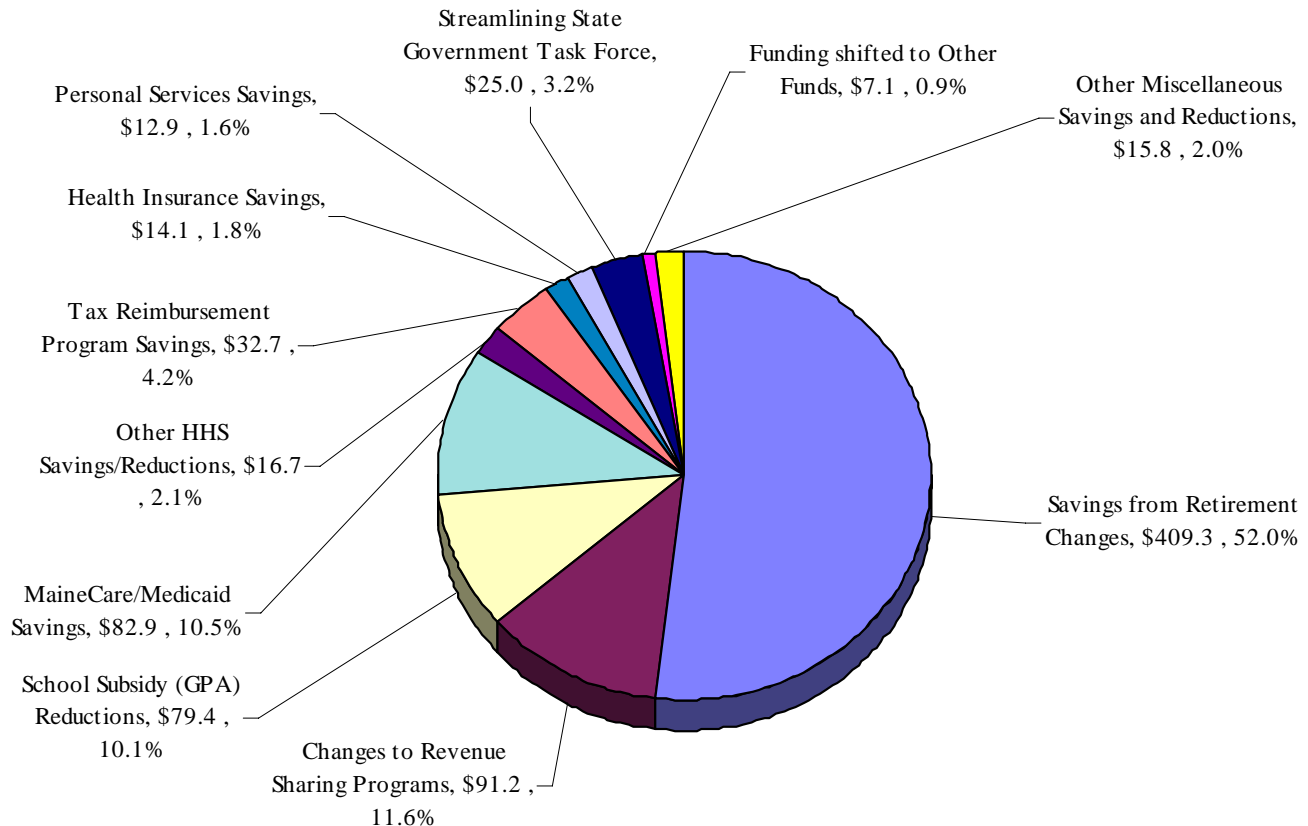
Given the modest Baseline Budget shortfall, the Governor needed to propose only some relatively small net savings to the General Fund Baseline Budget. Of course, the Governor still needed to provide funding for Medicaid/MaineCare growth and the additional retirement costs for the contributions for Teacher Retirement. Combined these 2 components represent more than half of the additional spending initiatives above the Baseline

Budget, which total \$754.2 million over the biennium (see "Spending" pie chart below). The other significant "spending" proposals of the Governor are in the form of various tax reductions, primarily in the individual income tax. The combined the tax reductions total more than \$200 million in General Fund revenue reductions. Finally, the Governor is proposing to transfer \$20 million from the General Fund to the Highway Fund in FY 2013.



The Governor is proposing to fund the additional "spending" with some significant savings in a few key areas. The largest of the "savings" initiatives are in the form of retirement and retiree health savings proposals. These retirement-related savings fund more than half of the additional spending. Another quarter of the additional spending is offset by initiatives affecting local government or property tax reimbursements, including reductions to General Purpose Aid for Local Schools, revenue sharing programs and the Circuitbreaker and BETR tax relief programs. Savings initiatives in Medicaid/

MaineCare offset approximately another 10% of the "spending" initiatives with the remainder from state employee merit pay, longevity pay and health insurance proposals. The Governor is also proposing a task force to streamline state government to realize \$25 million in savings. This would be the third such study in as many Legislatures. The Governor was not able to offset the entire shortfall in FY 2012 and is proposing to borrow \$54 million internally from Other Special Revenue Funds, which will be repaid in FY 2013. See pie chart on page 7 for a summary of the \$787.1 million in total "savings" initiatives.

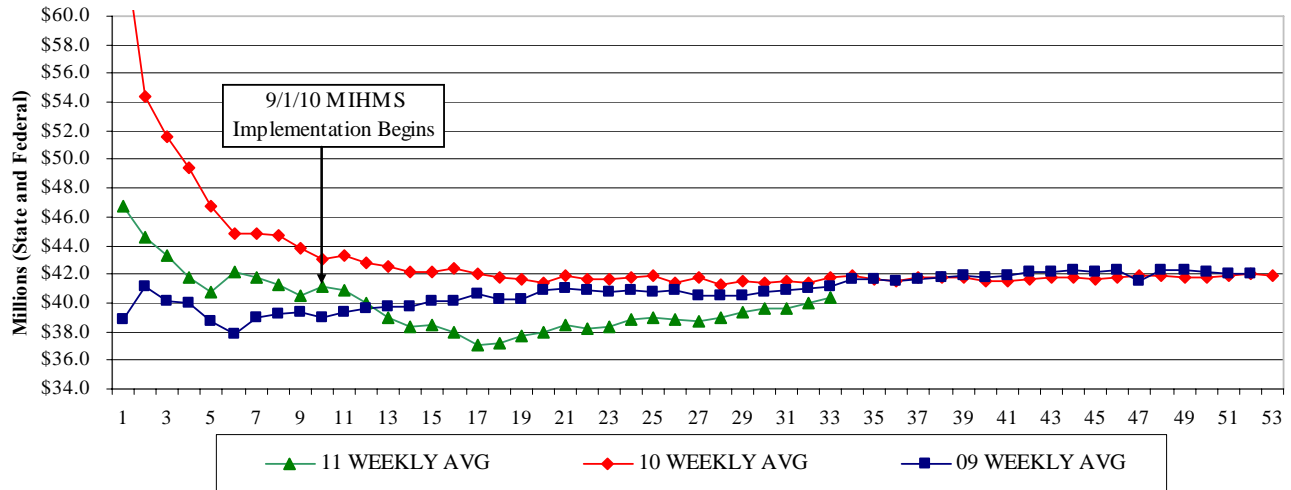
**2012-2013 Biennial Budget Overview (continued)****General Fund "Savings" Initiatives - \$787.1 Million****MaineCare Update****MaineCare Spending**

FY 2011 MaineCare spending through Week 33 (through February 18th) is continuing its recovery from the period of decreased weekly spending cycles after the September 1st "cutover" to the new Maine Integrated Health Management Solution (MIHMS) system. The weekly average cycle amount through Week 33 of \$40.4 million (state and federal spending) is still below comparable FY 2010 and FY 2009 averages of approximately \$42 million, but above the Week 29 average of \$39.4 million and the average of \$37.0 million through the end of October 2010. The chart on the next page summarizes

weekly average MaineCare payment cycles for FY 2011 through Week 33, as well as comparable payment cycle averages for FY 2009 and FY 2010. In addition to the cycle payments, the Department of Health and Human Services (DHHS) has been making "bridge payments" to MaineCare providers experiencing a delay in claims paid through the new MIHMS system. As of February 24, 2011, the Department of Health and Human Services reports it had made a total of \$83.9 million (state and federal spending) in such payments, with \$66.8 million repaid to date, leaving an outstanding balance of \$17.1 million.

**MaineCare Update (continued)****MaineCare Weekly Cycle Averages - FY 09, FY 10, and FY 11**

FY 11 Through 2/18/11 - Cycle 33



° FY 09 averages do not reflect MaineCare hospital settlements of \$160.4 paid in the 5/8/09 (45th) cycle and \$36.3 million paid in the 6/12/09 (50th) cycle but do reflect the Week 47 cycle delayed and paid with the Week 48 cycle and the delay in hospital and long-term care payments until FY 10.

° FY 10 averages do not reflect the \$132.5 million in MaineCare hospital settlements paid in the 10/23/09 (17th) cycle but do reflect the delayed FY 09 hospital and long-term care payments paid in the first weekly cycle of FY 10.

MaineCare Caseload

January 2011 MaineCare caseload data summarized on the next page show an increase of 1,909 persons from December levels. This increase follows a decrease of 671 persons in December and 431 persons in November, and is largely driven by the significant increase in the non-categorical adult waiver population in January that is discussed below. Over the last twelve months, MaineCare caseload has increased by 15,762 persons, a 5.5% increase.

The “traditional Medicaid” enrollment category (i.e., adults and children receiving financial benefits such as TANF and IV-E Foster Care; aged and disabled persons; and institutionalized persons) increased by 245 persons in January. This January increase follows decreases of 214 persons in December and 112 persons in November. Over the last twelve months a total of 6,037 persons have been added in this enrollment category (a 2.6% increase).

The non-categorical adult waiver population increased to 17,446 persons in January, an increase of 1,657 persons, and is at its the highest level since January of 2008. Last month’s increase follows decreases of 566 persons in December and 423 persons in November. Over the last year the non-categorical adult waiver caseload has increased by 7,158 persons. Month to month fluctuations in caseload for this waiver reflect DHHS decisions to manage new enrollment on a monthly basis to keep spending for the waiver within budgeted amounts but also to reduce the waiver waiting list to meet maintenance of effort spending requirements required under the American Recovery and Reinvestment Act of 2009 (ARRA). The January increase reflects the Department’s decision to open enrollment to include those individuals who were on the waiting list from April, May and June of 2010.

*MaineCare Update (continued)***MaineCare Caseload Summary**

Calendar Year	Traditional Medicaid	SCHIP Medicaid Expansion	SCHIP "Cub Care"	Medicaid Expansion Parents ≤ 150% FPL	Non-Categorical Adults ≤ 100% FPL	Medicaid Expansion Parents >150% FPL	Total
2002 Avg.	174,962	8,597	4,209	13,756	1,349	0	202,873
2003 Avg.	195,664	8,142	4,734	14,019	14,738	0	237,298
2004 Avg.	203,608	9,397	4,502	16,414	21,138	0	255,058
2005 Avg.	209,817	10,130	4,159	18,301	19,875	2,016	264,298
2006 Avg.	212,842	10,289	4,518	18,790	14,670	4,998	266,106
2007 Avg.	215,763	9,909	4,524	19,010	20,060	5,490	274,756
2008 Avg.	217,214	9,513	4,524	18,273	14,276	5,582	269,381
2009 Avg.	226,423	9,590	4,801	18,976	10,673	5,857	276,320
2010 Avg.	236,851	10,342	5,276	20,851	14,605	6,628	294,554

Detail for Last 12 Months

Feb-10	232,479	10,261	5,137	20,533	10,669	6,377	285,456
Mar-10	234,049	10,390	5,170	20,716	12,334	6,478	289,137
Apr-10	234,926	10,357	5,171	20,879	12,867	6,579	290,779
May-10	235,572	10,332	5,151	20,964	15,546	6,637	294,202
Jun-10	236,604	10,279	5,200	21,108	15,397	6,613	295,201
Jul-10	237,337	10,329	5,257	21,176	15,048	6,710	295,857
Aug-10	238,279	10,300	5,297	20,938	15,496	6,692	297,002
Sep-10	238,949	10,449	5,332	20,944	15,855	6,692	298,221
Oct-10	239,502	10,483	5,371	20,931	16,778	6,741	299,806
Nov-10	239,390	10,480	5,399	21,033	16,355	6,718	299,375
Dec-10	239,176	10,478	5,491	21,024	15,789	6,746	298,704
Jan-11	239,421	10,411	5,531	20,974	17,446	6,830	300,613

Changes:

Latest month	245	-67	40	-50	1,657	84	1,909
Last 12 Months	6,037	509	447	1,136	7,158	475	15,762

Eligibility Descriptions:

- **Traditional Medicaid** includes adults and children in receipt of a financial benefit (TANF, IV-E); aged and disabled persons in receipt of a financial benefit (SSI, SSI Supplement), institutionalized persons (NF), and others not included below.
- **SCHIP (State Child Health Insurance Program) Medicaid Expansion Children (MS-CHIP)** (effective July 1998) are children with family incomes above 125/133% and up to and including 150% of the Federal Poverty Level (FPL).
- **SCHIP "Cub Care" Children** (effective July 1998) are children with family incomes above 150% and up to and including 200% of FPL.
- **Medicaid Expansion Parents** are persons who function as the primary caretakers of dependent children and whose income is above 100% and up to and including 150% of FPL (effective September 2000); and beginning May 2005, up to and including 200% of FPL.
- **Non-Categorical Adults** (effective October 2002) are persons who are over 21 and under 65, not disabled, not the primary caretakers of dependent children, and whose income is not more than 100% of FPL.

General Fund Revenue
Fiscal Year Ending June 30, 2011 (FY 2011)
January 2011 Revenue Variance Report

Revenue Category				Fiscal Year-To-Date					FY 2011 Budgeted Totals
	January '11 Budget	January '11 Actual	January '11 Variance	Budget	Actual	Variance	Variance %	% Change from Prior Year	
Sales and Use Tax	90,454,390	93,581,408	3,127,018	494,755,397	505,752,357	10,996,960	2.2%	4.1%	904,850,262
Service Provider Tax	5,311,446	6,591,381	1,279,935	29,618,161	27,859,991	(1,758,170)	-5.9%	-1.2%	57,814,486
Individual Income Tax	142,640,642	151,418,936	8,778,294	798,450,643	806,585,584	8,134,941	1.0%	6.8%	1,370,120,000
Corporate Income Tax	14,508,339	8,873,796	(5,634,543)	111,514,896	108,050,971	(3,463,925)	-3.1%	22.9%	200,490,112
Cigarette and Tobacco Tax	10,667,419	11,144,441	477,022	86,445,185	86,064,367	(380,818)	-0.4%	-1.6%	146,209,555
Insurance Companies Tax	88,116	76,743	(11,373)	11,649,696	11,866,192	216,496	1.9%	-8.0%	76,765,000
Estate Tax	3,165,000	2,566,592	(598,408)	20,826,639	21,062,501	235,862	1.1%	37.2%	42,978,079
Other Taxes and Fees *	8,731,240	10,754,996	2,023,756	74,042,416	76,800,100	2,757,684	3.7%	1.0%	149,003,882
Fines, Forfeits and Penalties	2,289,737	2,127,960	(161,777)	18,365,112	16,200,091	(2,165,021)	-11.8%	-15.8%	31,133,161
Income from Investments	(32,947)	21,490	54,437	(147,896)	155,356	303,252	205.0%	-11.7%	27,332
Transfer from Lottery Commission	5,003,301	4,309,303	(693,998)	31,020,427	28,970,963	(2,049,464)	-6.6%	-4.0%	52,034,250
Transfers to Tax Relief Programs *	(20,966,342)	(19,847,958)	1,118,384	(97,603,825)	(96,361,663)	1,242,162	1.3%	2.4%	(112,087,945)
Transfers for Municipal Revenue Sharing	(8,277,231)	(8,498,669)	(221,438)	(55,423,730)	(56,154,185)	(730,455)	-1.3%	9.1%	(93,088,096)
Other Revenue *	9,458,184	3,017,840	(6,440,344)	21,016,039	12,746,361	(8,269,678)	-39.3%	-4.7%	59,224,977
Totals	263,041,294	266,138,259	3,096,965	1,544,529,160	1,549,598,985	5,069,825	0.3%	6.8%	2,885,475,055

* Additional detail by subcategory for these categories is presented on the following page.

General Fund Revenue
Fiscal Year Ending June 30, 2011 (FY 2011)
January 2011 Revenue Variance Report

Revenue Category	January '11 Budget	January '11 Actual	January '11 Variance	Fiscal Year-To-Date					FY 2011 Budgeted Totals
				Budget	Actual	Variance	Variance %	% Change from Prior Year	
Detail of Other Taxes and Fees:									
- Property Tax - Unorganized Territory	0	0	0	12,080,762	11,896,097	(184,665)	-1.5%	5.0%	13,245,281
- Real Estate Transfer Tax	729,643	838,771	109,128	9,158,890	8,569,253	(589,637)	-6.4%	2.7%	13,298,052
- Liquor Taxes and Fees	1,316,430	1,480,839	164,409	11,779,713	12,398,618	618,905	5.3%	4.8%	20,413,193
- Corporation Fees and Licenses	179,225	228,579	49,354	1,572,941	1,592,890	19,949	1.3%	-1.9%	7,697,099
- Telecommunication Personal Prop. Tax	0	0	0	0	(24,852)	(24,852)	N/A	74.2%	16,775,988
- Finance Industry Fees	2,512,339	2,531,120	18,781	12,358,857	14,155,620	1,796,763	14.5%	4.8%	22,865,980
- Milk Handling Fee	281,632	208,562	(73,070)	2,570,383	2,710,401	140,018	5.4%	-63.1%	5,949,972
- Racino Revenue	727,029	600,629	(126,400)	5,745,024	5,517,365	(227,659)	-4.0%	1.9%	10,921,973
- Boat, ATV and Snowmobile Fees	554,767	356,546	(198,221)	2,355,678	2,199,318	(156,360)	-6.6%	1.8%	4,500,295
- Hunting and Fishing License Fees	1,611,343	2,818,734	1,207,391	9,964,271	10,006,682	42,411	0.4%	-2.6%	17,420,998
- Other Miscellaneous Taxes and Fees	818,832	1,691,217	872,385	6,455,897	7,778,708	1,322,811	20.5%	80.9%	15,915,051
Subtotal - Other Taxes and Fees	8,731,240	10,754,996	2,023,756	74,042,416	76,800,100	2,757,684	3.7%	1.0%	149,003,882
Detail of Other Revenue:									
- Liquor Sales and Operations	2,292	1,650	(642)	16,044	15,592	(452)	-2.8%	7.1%	7,391,759
- Targeted Case Management (DHHS)	6,517,009	878,103	(5,638,906)	14,025,276	7,487,431	(6,537,845)	-46.6%	-43.5%	23,159,729
- State Cost Allocation Program	1,186,054	1,266,854	80,800	9,772,405	8,358,512	(1,413,893)	-14.5%	-9.9%	16,699,059
- Unclaimed Property Transfer	0	0	0	0	0	0	N/A	N/A	2,333,420
- Toursim Transfer	0	0	0	(9,048,877)	(9,048,877)	0	0.0%	-0.3%	(9,048,877)
- Transfer to Maine Milk Pool	(350,000)	(266,821)	83,179	(4,011,691)	(3,745,021)	266,670	6.6%	58.4%	(4,011,691)
- Transfer to STAR Transportation Fund	0	0	0	(3,100,352)	(3,100,352)	0	0.0%	1.1%	(3,100,352)
- Other Miscellaneous Revenue	2,102,829	1,138,054	(964,775)	13,363,234	12,779,076	(584,158)	-4.4%	6.6%	25,801,930
Subtotal - Other Revenue	9,458,184	3,017,840	(6,440,344)	21,016,039	12,746,361	(8,269,678)	-39.3%	-4.7%	59,224,977
Detail of Transfers to Tax Relief Programs:									
- Me. Resident Prop. Tax Program (Circuitbreaker)	(1,611,111)	(3,095,922)	(1,484,811)	(37,158,278)	(35,534,021)	1,624,257	4.4%	-2.1%	(43,500,000)
- BETR - Business Equipment Tax Reimb.	(18,336,176)	(14,187,065)	4,149,111	(46,493,983)	(44,517,805)	1,976,178	4.3%	15.1%	(51,043,140)
- BETE - Municipal Bus. Equip. Tax Reimb.	(1,019,055)	(2,564,971)	(1,545,916)	(13,951,564)	(16,309,837)	(2,358,273)	-16.9%	-41.7%	(17,544,805)
Subtotal - Tax Relief Transfers	(20,966,342)	(19,847,958)	1,118,384	(97,603,825)	(96,361,663)	1,242,162	1.3%	2.4%	(112,087,945)
Inland Fisheries and Wildlife Revenue - Total	2,260,515	3,272,401	1,011,886	12,996,459	12,801,795	(194,664)	-1.5%	-1.5%	23,068,034

Highway Fund Revenue
Fiscal Year Ending June 30, 2011 (FY 2011)
January 2011 Revenue Variance Report

Revenue Category				Fiscal Year-To-Date					FY 2011 Budgeted Totals
	January '11 Budget	January '11 Actual	January '11 Variance	Budget	Actual	Variance	% Variance	% Change from Prior Year	
Fuel Taxes:									
- Gasoline Tax	15,985,194	15,660,152	(325,042)	103,802,244	104,524,126	721,882	0.7%	-0.3%	194,694,000
- Special Fuel and Road Use Taxes	3,133,355	3,412,349	278,994	22,144,915	22,575,844	430,929	1.9%	-2.9%	43,651,789
- Transcap Transfers - Fuel Taxes	(1,405,255)	(1,412,241)	(6,986)	(10,773,328)	(10,839,466)	(66,138)	-0.6%	-1.8%	(17,503,281)
- Other Fund Gasoline Tax Distributions	(399,742)	(392,279)	7,463	(3,095,894)	(3,115,276)	(19,382)	-0.6%	-2.0%	(4,968,712)
Subtotal - Fuel Taxes	17,313,552	17,267,982	(45,570)	112,077,937	113,145,229	1,067,292	0.9%	-1.1%	215,873,796
Motor Vehicle Registration and Fees:									
- Motor Vehicle Registration Fees	3,684,715	4,564,110	879,395	35,086,767	35,785,618	698,851	2.0%	4.0%	64,718,038
- License Plate Fees	133,706	69,489	(64,217)	1,835,764	1,788,277	(47,487)	-2.7%	-0.6%	3,445,125
- Long-term Trailer Registration Fees	839,479	1,056,493	217,014	3,450,147	3,903,473	453,326	11.6%	40.0%	7,884,523
- Title Fees	716,028	890,532	174,504	6,159,104	6,268,434	109,330	1.7%	5.9%	10,871,056
- Motor Vehicle Operator License Fees	423,251	453,598	30,347	3,413,175	3,385,021	(28,154)	-0.8%	2.5%	5,958,859
- Transcap Transfers - Motor Vehicle Fees	0	0	0	(7,484,595)	(7,375,315)	109,280	1.5%	0.4%	(14,830,531)
Subtotal - Motor Vehicle Reg. & Fees	5,797,179	7,034,222	1,237,043	42,460,362	43,755,508	1,295,146	3.0%	7.2%	78,047,070
Motor Vehicle Inspection Fees	265,000	679,021	414,021	1,786,900	2,030,009	243,109	12.0%	9.9%	2,952,500
Other Highway Fund Taxes and Fees	71,691	73,202	1,511	775,980	762,979	(13,001)	-1.7%	-1.4%	1,325,823
Fines, Forfeits and Penalties	100,161	79,523	(20,638)	751,206	731,253	(19,953)	-2.7%	-22.3%	1,305,049
Interest Earnings	7,844	9,365	1,521	82,822	74,971	(7,851)	-10.5%	-8.5%	122,038
Other Highway Fund Revenue	507,641	565,555	57,914	5,151,867	5,209,446	57,579	1.1%	-9.0%	8,102,531
Totals	24,063,068	25,708,870	1,645,802	163,087,074	165,709,395	2,622,321	1.6%	0.7%	307,728,807